

PACHULSKI STANG ZIEHL & JONES LLP

10100 Santa Monica Boulevard
11th Floor
Los Angeles, CA 90067

December 31, 2009

Invoice Number **88373** **12304 00002** **JNP**

Ramona Neal
Hewlett-Packard Company
11307 Chinden Blvd. MS 314
Boise, ID 83714

Balance forward as of last invoice, dated: January 31, 2010	\$62,749.08
Payments received since last invoice, last payment received -- February 10, 2010	-\$40,670.43
A/R Adjustments	-\$47,728.23
Net balance forward	<u>\$55,691.28</u>

Re: Circuit City committee representation

Statement of Professional Services Rendered Through

12/31/2009

			Hours	Rate	Amount
Asset Disposition [B130]					
12/14/09	JNP	Review of issues regarding right of first refusal for property.	0.10	725.00	\$72.50
12/23/09	JNP	Review emails regarding sale of corporate headquarters.	0.10	725.00	\$72.50
Task Code Total			<u>0.20</u>		<u>\$145.00</u>

Case Administration [B110]

12/04/09	JNP	Review of various pleadings.	0.20	725.00	\$145.00
12/07/09	MAM	Update and circulate critical dates memorandum.	1.20	195.00	\$234.00
12/14/09	MAM	Update and circulate critical dates memorandum.	0.60	195.00	\$117.00
12/21/09	MAM	Update and circulate critical dates memorandum.	0.90	195.00	\$175.50
12/31/09	MAM	Update and circulate critical dates memorandum.	0.50	195.00	\$97.50
Task Code Total			<u>3.40</u>		<u>\$769.00</u>

CANADA

12/14/09	JNP	Review and respond to email from A. Gupta regarding	0.10	725.00	\$72.50
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Canada issues.

Task Code Total	0.10	\$72.50
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Claims Admin/Objections[B310]

12/04/09	JNP	Review Monster claim stipulation.	0.10	725.00	\$72.50
12/04/09	JAM	Review recent docket filings.	1.30	725.00	\$942.50
12/04/09	DAZ	Review memorandum re class claims analysis.	0.20	825.00	\$165.00
12/05/09	RJF	Review decision regarding setoffs and 503(b)(9) and emails regarding same.	0.40	825.00	\$330.00
12/10/09	JAM	Review docket and recent court filings.	1.20	725.00	\$870.00
12/11/09	JNP	Review reclamation 503(b)(9) motion of Mad Cow.	0.10	725.00	\$72.50
12/11/09	JAM	Review documents, docket, court filings.	1.60	725.00	\$1,160.00
12/20/09	JNP	Review brief on reclamation claims.	0.30	725.00	\$217.50
12/21/09	JNP	Review emails regarding settlement.	0.10	725.00	\$72.50
12/21/09	JAM	Review settlement summaries (.4); review docket and recent filings (1.7).	2.10	725.00	\$1,522.50
12/22/09	JAM	Review and analyze settlement summaries and M. Atkinson analysis (2.6); e-mail to M. Atkinson, J. Pomerantz re settlement proposals (.4).	3.00	725.00	\$2,175.00
12/23/09	JNP	Review emails regarding claims issues.	0.20	725.00	\$145.00
12/23/09	JAM	Review objections to claims and docket filings.	0.80	725.00	\$580.00
12/24/09	JNP	Conference with M. Atkinson, J. Corckett and J. Morris regarding claims settlements and related.	0.50	725.00	\$362.50
12/24/09	JAM	Telephone conference with M. Atkinson, J. Pomerantz re settlements (.5); review documents re same (.7); telephone conference with I. Fredericks re settlements (.2); e-mail to J. Pomerantz, M. Atkinson re settlements (0.1).	1.50	725.00	\$1,087.50
12/29/09	RJF	Review email regarding claims status from John A. Morris.	0.30	825.00	\$247.50
12/29/09	JAM	Review settlement analyses and related documents (.4); telephone conference with I. Fredericks, M. Atkinson re settlements, real estate sale (.6); e-mail to J. Pomerantz, R. Feinstein re settlements, real estate sale (.3)	1.30	725.00	\$942.50

Task Code Total	15.00	\$10,965.00
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Compensation Prof. [B160]

12/01/09	DAA	Attention to email of B. Dassa regarding fourth interim fee application; email reply	0.20	395.00	\$79.00
12/02/09	BDD	Preparation of October monthly fee statement	0.20	225.00	\$45.00
12/02/09	BDD	Email to J. Pomerantz re October monthly fee statement	0.10	225.00	\$22.50
12/08/09	BDD	Email to J. Pomerantz re PSZJ November fee invoice	0.10	225.00	\$22.50
12/08/09	DAA	Email to accounting department regarding fourth interim fee statement exhibits, attention to fee application exhibits	0.30	395.00	\$118.50
12/08/09	DAA	Draft fourth interim fee application; email application and	3.40	395.00	\$1,343.00

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		exhibits to PSZJ team			
12/09/09	RJF	Review creditors' committee fourth interim fee application.	0.30	825.00	\$247.50
12/09/09	BDD	Review of interim compensation procedures order	0.10	225.00	\$22.50
12/11/09	JNP	Review monthly bill.	0.20	725.00	\$145.00
12/11/09	JNP	Review and comment on Gowlings compensation application; Conference with P. Shea regarding same.	0.30	725.00	\$217.50
12/11/09	DAA	Attention to email of J. Pomerantz regarding Fourth Interim Fee Application, update fee application, email application to Paula Beron for filing	1.00	395.00	\$395.00
12/14/09	DAA	Attention to email of B. Dassa regarding filing Gowlings first fee application; review and forward Gowlings' fee application to Paula Beron for filing	0.30	395.00	\$118.50
12/30/09	JNP	Review FTI fee order and email regarding same.	0.30	725.00	\$217.50
12/31/09	JNP	Emails with Richard M. Pachulski and Robert J. Feinstein regarding FTI compensation.	0.20	725.00	\$145.00
12/31/09	RJF	Emails regarding FTI success fee, review order.	0.50	825.00	\$412.50
Task Code Total			7.50		\$3,551.50

General Creditors Comm. [B150]

12/05/09	JNP	Review Protiviti report to committee and email to Protiviti regarding same.	0.30	725.00	\$217.50
12/11/09	JNP	Email to Committee Members regarding next meeting.	0.20	725.00	\$145.00
12/11/09	RMP	Review committee materials and conference with J. Pomerantz re same.	0.90	895.00	\$805.50
12/11/09	SEG	Review Jeff Pomerantz email to Committee and Protivit Updated Summary Report.	0.30	725.00	\$217.50
12/14/09	JNP	Email regarding committee call.	0.10	725.00	\$72.50
12/14/09	RJF	Review materials in advance of next meeting.	0.50	825.00	\$412.50
12/14/09	DAA	Attention to email of M. Matteo regarding critical dates memorandum, review critical dates	0.10	395.00	\$39.50
12/15/09	RMP	Prepare for committee call and telephone conferences with Galardi and conferences with J. Pomerantz re same.	1.20	895.00	\$1,074.00
12/15/09	RJF	Review materials in advance of 12/16 meeting.	0.80	825.00	\$660.00
12/16/09	RMP	Prepare for and participate on committee call and follow-up discussions with R. Feinstein and J. Pomerantz re same.	1.80	895.00	\$1,611.00
12/16/09	RJF	Preparation for Committee meeting, review Protiviti materials.	0.90	825.00	\$742.50
12/16/09	RJF	Telephonic committee meeting.	0.60	825.00	\$495.00
12/16/09	JAM	Committee call re status, claims.	0.60	725.00	\$435.00
12/21/09	DAA	Attention to email of M. Matteo regarding critical dates; review critical dates memorandum	0.10	395.00	\$39.50
Task Code Total			8.40		\$6,967.00

Hearings

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12/07/09	JNP	Participate in omnibus hearing.	1.00	725.00	\$725.00
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Task Code Total			1.00		\$725.00
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Litigation (Non-Bankruptcy)

12/01/09	JNP	Email to J. Morris regarding complaints filed and search for complaints.	0.10	725.00	\$72.50
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12/01/09	JNP	Conference with attorney regarding LCD litigation.	0.20	725.00	\$145.00
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12/02/09	JNP	Conference with K. Marks regarding issues relating to flat screen litigation.	0.50	725.00	\$362.50
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12/04/09	JNP	Review materials regarding flats screen litigation; Conference with Dean A. Ziehl regarding same.	0.30	725.00	\$217.50
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12/06/09	JNP	Emails relating to flat screen litigation.	0.10	725.00	\$72.50
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12/10/09	RJF	Telephone conference with Jeffrey N. Pomerantz regarding flatscreen litigation.	0.30	825.00	\$247.50
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12/11/09	JNP	Review and respond to email from M. Atkinson regarding preferences.	0.10	725.00	\$72.50
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Task Code Total			1.60		\$1,190.00
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Plan & Disclosure Stmt. [B320]

12/01/09	JNP	Conference with creditor regarding status of plan.	0.20	725.00	\$145.00
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12/01/09	RJF	Emails regarding timing of confirmation, Canadian tax issue.	0.30	825.00	\$247.50
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12/04/09	JNP	Review and respond to email regarding plan hearing date.	0.10	725.00	\$72.50
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12/04/09	RMP	Telephone conferences with Galardi, conferences with Jeff Pomerantz and review e-mails re plan issues.	1.30	895.00	\$1,163.50
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12/04/09	RMP	Review confirmation date related e-mails.	0.10	895.00	\$89.50
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12/05/09	JNP	Review and comment on plan objection chart.	0.20	725.00	\$145.00
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12/05/09	JNP	Review and respond to emails regarding scheduling plan confirmation hearing.	0.10	725.00	\$72.50
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12/05/09	RJF	Emails Jeffrey N. Pomerantz , Richard M. Pachulski, Galardi regarding adjournment of confirmation hearing.	0.30	825.00	\$247.50
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12/05/09	BDD	Email to J. Pomerantz re objections to plan confirmation	0.10	225.00	\$22.50
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12/07/09	JNP	Conference with E. Friedman regarding confirmation status and liquidating trust agreement .	0.20	725.00	\$145.00
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12/07/09	RMP	Review Canadian tax status and conferences with Jeff Pomerantz re same; review confirmation status.	0.90	895.00	\$805.50
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12/07/09	BDD	Review docket re motions for confirmation deposit	0.50	225.00	\$112.50
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12/07/09	BDD	Preparation of chart re motions/joinders filed re confirmation deposit	0.50	225.00	\$112.50
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12/07/09	BDD	Email to J. Pomerantz re motions/joinders filed re confirmation deposits	0.10	225.00	\$22.50
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12/08/09	RMP	Telephone conferences with Galardi and review CRO issues and conference with Jeff Pomerantz re same.	1.40	895.00	\$1,253.00
12/09/09	JNP	Conference with Richard M. Pachulski regarding plan issues.	0.20	725.00	\$145.00
12/09/09	RMP	Conferences with J. Pomerantz re plan alternatives and telephone conferences with Tuchin re plan issues.	1.10	895.00	\$984.50
12/10/09	JNP	Email to M> Tuchin regarding status.	0.10	725.00	\$72.50
12/10/09	JNP	Prepare list of issues with the Debtors for Richard M. Pachulski discussion with G. Galardi.	0.50	725.00	\$362.50
12/10/09	RMP	Review background e-mails and telephone conferences with Galardi re CRO issues.	1.20	895.00	\$1,074.00
12/10/09	RJF	Telephone conference with Jeffrey N. Pomerantz regarding plan issues.	0.30	825.00	\$247.50
12/10/09	RJF	Emails Jeffrey N. Pomerantz, Richard M. Pachulski regarding plan issues.	0.30	825.00	\$247.50
12/11/09	JNP	Address issues regarding confirmation disputes; Conference with Robert J. Feinstein regarding same.	0.50	725.00	\$362.50
12/11/09	RMP	Telephone conferences with Tuchin, Siegel, Galardi and conferences with J. Pomerantz re transition issues.	1.50	895.00	\$1,342.50
12/11/09	RMP	Review tax issues and conference with J. Pomerantz re same.	0.70	895.00	\$626.50
12/11/09	DAA	Attention to email of J. Pomerantz regarding summary, report, confirmation objections summary; review attachments to email regarding same	0.30	395.00	\$118.50
12/14/09	JNP	Conference with Richard M. Pachulski regarding plan implementation issues.	0.30	725.00	\$217.50
12/14/09	RMP	Review committee materials and telephone conferences with Galardi and conferences with J. Pomerantz and Siegel re CRO issues.	1.80	895.00	\$1,611.00
12/15/09	JNP	Conference with Richard M. Pachulski regarding plan discussions.	0.20	725.00	\$145.00
12/15/09	JNP	Review emails regarding plan issues.	0.10	725.00	\$72.50
12/16/09	RJF	Telephone conference with RMP regarding Siegel issues.	0.30	825.00	\$247.50
12/16/09	RJF	Call with Circuit City board, Siegel.	0.50	825.00	\$412.50
12/17/09	RMP	Conference with J. Pomerantz and telephone conferences with Tuchin re resolution of CRO issues.	0.70	895.00	\$626.50
12/18/09	RMP	Telephone conferences to finalize CRO and plan issues.	0.90	895.00	\$805.50
12/21/09	JNP	Participate in hearing.	0.50	725.00	\$362.50
12/21/09	RMP	Telephone conferences with Siegel and Galardi and review e-mails re plan issues.	1.20	895.00	\$1,074.00
12/21/09	RJF	Emails regarding Siegel, Marcum, etc.	0.30	825.00	\$247.50
12/22/09	RMP	Work on resolution of CRO issue and various e-mails with Siegel and Galardi re same.	1.60	895.00	\$1,432.00
12/22/09	RJF	Emails regarding plan, management issues with RMP, JP.	0.30	825.00	\$247.50
12/23/09	RMP	Finalize CRO issues and conferences with J. Pomerantz regarding same.	0.80	895.00	\$716.00
12/28/09	RMP	Various telephone conferences and conferences regarding Siegel issues.	0.80	895.00	\$716.00
12/29/09	RMP	Review e-mails and conference with J. Pomerantz regarding confirmation issues.	0.60	895.00	\$537.00

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12/30/09	RMP	E-mails regarding Siegel and FTI and review documents regarding same.	1.10	895.00	\$984.50
12/31/09	RMP	Various e-mails with Galardi and with J. Pomerantz and RF and deal with FTI related issues.	1.60	895.00	\$1,432.00

Task Code Total

26.60

\$22,127.00

Retention of Prof. [B160]

12/07/09	BDD	Email to J. Pomerantz re Gowling fee application	0.10	225.00	\$22.50
12/09/09	BDD	Email to D. Abadir re Gowling fee application	0.10	225.00	\$22.50
12/09/09	BDD	Review of and revisions to Gowling First Interim Fee Application	1.00	225.00	\$225.00
12/09/09	BDD	Conversation with P. Shea re Gowling First Interim Fee Application	0.10	225.00	\$22.50
12/09/09	BDD	Email to P. Shea re Gowling modified First Interim Fee Application	0.10	225.00	\$22.50
12/09/09	BDD	Review court docket re Gowling employment order	0.10	225.00	\$22.50
12/09/09	BDD	Email to J. Pomerantz re Gowling fee application	0.10	225.00	\$22.50
12/14/09	BDD	Revisions to PSZJ 4th interim fee application	0.10	225.00	\$22.50
12/14/09	BDD	Revisions to Gowling 1st interim fee application	0.20	225.00	\$45.00
12/14/09	BDD	Email to P. Shea re revised fee application	0.10	225.00	\$22.50
12/14/09	BDD	Revisions to Gowling 1st interim fee application	0.30	225.00	\$67.50
12/14/09	BDD	Email to D. Abadir re Gowling 1st interim fee application	0.10	225.00	\$22.50

Task Code Total

2.40

\$540.00

Total professional services:

66.20

\$47,052.00

Costs Advanced:

11/04/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$3.98
11/05/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$59.58
11/06/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$16.51
11/10/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$95.96
11/10/2009	CC	Conference Call [E105] AT&T Conference Call,	\$2.42
11/11/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$3.57
11/12/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$2.24
11/13/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$15.41
11/13/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$7.47
11/19/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$48.30
12/01/2009	PAC	12304.00002 PACER Charges for 12-01-09	\$2.40
12/02/2009	PAC	12304.00002 PACER Charges for 12-02-09	\$11.68
12/02/2009	RE2	SCAN/COPY (30 @0.10 PER PG)	\$3.00
12/02/2009	RE2	SCAN/COPY (26 @0.10 PER PG)	\$2.60

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12/03/2009	PAC	12304.00002 PACER Charges for 12-03-09	\$11.04
12/04/2009	CC	Conference Call [E105] AT&T Conference Call, RJF	\$123.09
12/04/2009	PAC	12304.00002 PACER Charges for 12-04-09	\$8.16
12/07/2009	FE	Federal Express [E108] Inv # 943010046	\$30.51
12/07/2009	PAC	12304.00002 PACER Charges for 12-07-09	\$18.88
12/08/2009	PAC	12304.00002 PACER Charges for 12-08-09	\$7.28
12/10/2009	CC	Conference Call [E105] AT&T Conference Call, RJF	\$1.91
12/10/2009	PAC	12304.00002 PACER Charges for 12-10-09	\$20.96
12/11/2009	PAC	12304.00002 PACER Charges for 12-11-09	\$10.96
12/14/2009	PAC	12304.00002 PACER Charges for 12-14-09	\$38.88
12/14/2009	RE	(AGR 6 @0.10 PER PG)	\$0.60
12/15/2009	PAC	12304.00002 PACER Charges for 12-15-09	\$75.28
12/16/2009	PAC	12304.00002 PACER Charges for 12-16-09	\$10.48
12/17/2009	PAC	12304.00002 PACER Charges for 12-17-09	\$6.96
12/18/2009	PAC	12304.00002 PACER Charges for 12-18-09	\$10.96
12/21/2009	PAC	12304.00002 PACER Charges for 12-21-09	\$1.76
12/23/2009	PAC	12304.00002 PACER Charges for 12-23-09	\$5.52
12/28/2009	PAC	12304.00002 PACER Charges for 12-28-09	\$7.36
12/28/2009	RE2	SCAN/COPY (6 @0.10 PER PG)	\$0.60
12/29/2009	PAC	12304.00002 PACER Charges for 12-29-09	\$5.28
12/30/2009	PAC	12304.00002 PACER Charges for 12-30-09	\$0.72
12/31/2009	PAC	12304.00002 PACER Charges for 12-31-09	\$3.92

Total Expenses:

\$676.23

Summary:

Total professional services	\$47,052.00
Total expenses	\$676.23

Net current charges \$47,728.23

Net balance forward \$55,691.28

Total balance now due \$103,419.51

BDD	Dassa, Beth D.	4.10	225.00	\$922.50
DAA	Abadir, David A.	5.70	395.00	\$2,251.50
DAZ	Ziehl, Dean A.	0.20	825.00	\$165.00
JAM	Morris, John A.	13.40	725.00	\$9,715.00
JNP	Pomerantz, Jeffrey N.	8.90	725.00	\$6,452.50
MAM	Matteo, Mike A.	3.20	195.00	\$624.00
RJF	Feinstein, Robert J.	7.20	825.00	\$5,940.00
RMP	Pachulski, Richard M.	23.20	895.00	\$20,764.00

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SEG	Goldich, Stanley E.	0.30	725.00	\$217.50
		<u>66.20</u>		<u>\$47,052.00</u>

Task Code Summary

		Hours	Amount
AD	Asset Disposition [B130]	0.20	\$145.00
CA	Case Administration [B110]	3.40	\$769.00
CN	CANADA	0.10	\$72.50
CO	Claims Admin/Objections[B310]	15.00	\$10,965.00
CP	Compensation Prof. [B160]	7.50	\$3,551.50
GC	General Creditors Comm. [B150]	8.40	\$6,967.00
HR	Hearings	1.00	\$725.00
LN	Litigation (Non-Bankruptcy)	1.60	\$1,190.00
PD	Plan & Disclosure Stmt. [B320]	26.60	\$22,127.00
RP	Retention of Prof. [B160]	2.40	\$540.00
		<u>66.20</u>	<u>\$47,052.00</u>

Expense Code Summary

Conference Call [E105]	\$380.44
Federal Express [E108]	\$30.51
Pacer - Court Research	\$258.48
Reproduction Expense [E101]	\$0.60
Reproduction/ Scan Copy	\$6.20
	<u>\$676.23</u>